



General Assembly

January Session, 2009

***Raised Bill No. 1064***

LCO No. 4094

\*04094\_\_\_\_\_VA\_\*

Referred to Committee on Select Committee on Veterans' Affairs

Introduced by:  
(VA)

***AN ACT CONCERNING PROPERTY TAX EXEMPTIONS FOR VETERANS.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subdivision (19) of section 12-81 of the general statutes is  
2 repealed and the following is substituted in lieu thereof (*Effective*  
3 *October 1, 2009, and applicable to assessment years commencing on or after*  
4 *October 1, 2009*):

5 (19) (A) Subject to the provisions of sections 12-89, 12-90 and 12-95,  
6 property to the amount of one thousand dollars belonging to, or held  
7 in trust for, any resident of this state who (a) is a veteran of the armed  
8 forces in service in time of war, (b) [any resident of this state who] was  
9 a citizen of the United States at the time of his enlistment and who was  
10 in the military or naval service of a government allied or associated  
11 with that of the United States during the Second World War and  
12 received an honorable discharge therefrom, (c) [any resident of this  
13 state who] served during the Second World War as a member of any  
14 armed force of any government signatory to the United Nations  
15 Declaration of January 1, 1942, and participated in armed conflict with  
16 an enemy of the United States and who has been a citizen of the United

17 States for at least ten years and presents satisfactory evidence of such  
18 service, (d) [any resident of this state who] served as a member of the  
19 crew of a merchant vessel during the Second World War and is  
20 qualified with respect to such service as a member of the group known  
21 as the "American Merchant Marine in ocean-going service during the  
22 period of armed conflict, December 7, 1941, to August 15, 1945",  
23 members of which are deemed to be eligible for certain veterans  
24 benefits under a determination in the United States Department of  
25 Defense, as recorded in the Federal Register of February 1, 1988,  
26 provided such resident has received an armed forces discharge  
27 certificate from the Department of Defense on the basis of such service,  
28 (e) [any] is a member of the armed forces who was in service in time of  
29 war and is still in the service and by reason of continuous service has  
30 not as yet received a discharge, (f) [any person who] is retired from the  
31 armed forces after thirty years of service because he has reached the  
32 age limit prescribed by law or because he suffers from mental or  
33 physical disability, or (g) [any person who] is serving in the armed  
34 services in time of war; or lacking said amount of property in his own  
35 name, so much of the property belonging to, or held in trust for, his  
36 spouse, who is domiciled with him, as is necessary to equal said  
37 amount. For the purposes of this subdivision, "veteran", "armed forces"  
38 and "service in time of war" have the same meaning as in section 27-  
39 103;

40 (B) Subject to the provisions of sections 12-89, 12-90 and 12-95,  
41 property to the amount of one thousand dollars belonging to, or held  
42 in trust for, any nonresident of this state who is a veteran of the armed  
43 forces in service in time of war, provided the property is the primary  
44 residence of the parent or parents of such nonresident.

<p>This act shall take effect as follows and shall amend the following sections:</p>
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Section 1	<i>October 1, 2009, and applicable to assessment years commencing on or after October 1, 2009</i>	12-81(19)
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***Statement of Purpose:***

To extend the veterans' property tax exemption to a home owned by a nonresident provided the home is the primary residence of such nonresident's parent or parents.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*